



Financial Policies & Procedures Manual

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Introduction

This manual has been prepared to document the internal accounting procedures for the Community Development Alliance (CDA). Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with Generally Accepted Accounting Principles (GAAP), and that finances are managed with responsible stewardship.

All personnel with a role in the management of CDA's fiscal operations are expected to uphold the policies in this manual. This includes using a double-entry accounting system that provides for the proper recording and reporting of financial data and following standard internal control procedures. CDA will utilize a chart of accounts that has been developed for the purpose of complying with the budgeting and annual financial reporting requirements of our Board of Directors.

Revisions will be made periodically for changes in laws, regulations, and accounting pronouncements that cover accounting procedures, financial reporting, and compliance with state and federal laws.

Officers and employees of CDA who have financial responsibilities, and the abbreviations of each position used throughout this manual, are as follows:

- Chief Alliance Executive (CAE)
- Operations Directors (OD)
- Resident Collaboration Director (RCD)
- Accountant
- Full Board of Directors (BOD)

Accounting Guidelines

To ensure that record keeping is in accordance with Generally Accepted Accounting Principles (GAAP) and appropriate internal controls are maintained, the following procedures need to be followed:

- Accounting will be done on an accrual basis. The accrual basis of accounting is the method where revenue and expenses are recorded when they are incurred regardless of whether the cash has changed hands. The goal of the accrual method is to match revenues with expenses and eliminate the budget distortion of large advance payments, such as annual insurance premiums, etc. In doing so, this method gives a more accurate picture when actual expenses are compared with budgeted amounts. It also reduces the possibility of overlooking incurred but unpaid expenses when making budget projections. This means:
 - Throughout the fiscal year, expenses are accrued into the month in which they are incurred provided that the accountant is notified of the expense of no more than five (5) working days after the close of the month in question; otherwise, the expense is counted as a current monthly expense. This policy enables us to

close each month and produce invoices for funders in a timely fashion. At the close of the fiscal year, the five-working-day rule is not enforced. All expenses should be accrued into the fiscal year as accrued, to ensure that year-end financial statements reflect all expenses incurred during the fiscal year.

- Revenue is always recorded in the month in which it was earned or pledged.
- The Chart of Accounts will be utilized, reviewed annually, and updated as required.
- To ensure optimal internal controls, CDA will separate functional responsibilities as recommended by GAAP, to the extent possible based on staffing resources.
- The accountant will maintain financial records in accordance with the record retention policy or as determined by Federal, State, or local law.
- All Accounts Payable records will be stored by the fiscal year and alphabetized by vendor or uploaded electronically into the accounting or accounts payable system.
- All Accounts Receivable and Payroll records will be stored by fiscal year.

Internal Controls

Internal Controls are broadly defined as those processes designed to provide reasonable assurance regarding the achievement of specific objectives in accountability, effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations.

Everyone in the organization has a role in internal controls. The systems described in this document and others are designed to minimize bureaucracy while maximizing the protection of our assets to help us achieve our mission. If a member of the staff becomes aware of problems in operations, non-compliance with internal control procedures or other policy violations or illegal actions, they should report it to the CAE or a member of the Board of Directors.

Division of Duties

The following is a list of personnel who have responsibilities within the accounting department:

Board of Directors

- Reviews and approves all financial reports
- Reviews and approves annual budget
- Reviews and approves all contracts for goods and services that **will exceed** \$50,000 per year
- Reviews and approves all grants where CDA is the grantor that **exceeds** \$50,000 per year

Chair or Vice Chair of Board

- Approves reimbursements for Chief Alliance Executive

Chief Alliance Executive

- Reviews and approves all contracts for goods and services that will exceed \$1,000 over the year
- Approves all vouchers, invoices, and checks
- Approves all grant applications where CDA is the Grant Applicant
- Approves all grants and purchases up to \$50,000 where CDA is the grantor
- Reviews and approves all financial reports
- Reviews all bank reconciliations
- Reviews and approves list of pending check disbursements
- Reviews all vouchers and invoices for checks which require signatures
- Authorizes all interfund transfers
- Approved reimbursements for staff
- Development of the Annual Budget
 - Authorized to spend up to **\$5,000** in any monthly period via a credit card. (To be used to make purchases related to contracting expenses.)
 - Must be reconciled monthly.

Operations Director

- Receives unopened bank statements
- Collects and reviews all reimbursements
- Submits requests for interfund transfers
- Reviews the payroll summary for the correct payee, hours worked and check amount
- Reviews all vouchers and invoices for those checks which require signatures
- Reviews and approves all contracts for goods and services **up to \$1,000**
- Manages the petty cash fund (if any)
- Authorized to spend up to **\$5,000** in any monthly period via a credit card. (To be used to purchase airline or rail tickets (at coach class or lower rates), hotel reservations, membership fees, office supplies, and event materials.)
 - Must be reconciled monthly.

Professional Employment Organization (PEO)

- Processes the payroll, including payroll tax returns

Resident Collaboration Director

- Authorized to spend up to **\$5,000** in any monthly period via a credit card to administer program need. (To be used to purchase gift cards and event materials.)
 - Must be reconciled monthly.
- Authorized to spend up to **\$4,000** in any monthly period within the Resident Collaboration Account (To be used for purchases related to project development and implementation costs, training and capacity-building initiatives for staff and partners, materials and resources necessary for collaborative efforts, and marketing and outreach

related to collaborative initiatives.)

- Must be reconciled monthly.

Other CDA Staff

- Prepare requests for reimbursements related to their own eligible expenses

Accountant

- Process all receipts and disbursements.
- Maintains and reconciles the general ledger monthly
- Reconciles the accounts payable aging balances to the general ledger accounts payable balance
- Reconciles the contract's receivable spreadsheet to the general ledger contracts receivable balance.
- Prepares all financial reports, including requests for reimbursements.
- Reconciles the bank accounts with the general ledger
- Reconciles the statement of credit card and debit card deposits and service charges
- Reconciles the Resident Collaboration Account
- Double checks all reimbursement requests against receipts provided
- The accountant will have access to the general operating debit card, which will be used primarily for bill payments.

Security and Access to Electronically Stored Accounting Data

It is the policy of CDA Inc. to utilize passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system.

Accounting personnel are expected to keep their passwords secret. Administration of passwords shall be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

Financial Statements

Standard Financial Statements:

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to CDA. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements of CDA shall include:

- Statement of Financial Position (Balance Sheet) - reflects assets, liabilities and net assets of the organization.
- Statement of Activities (Income Statement) - presents support, revenues, expenses, and other changes in net assets of the organization.
- Statement of Cash Flows - reports the cash inflows and outflows of the organization in three categories: operating activities, investing activities, and financing activities
- Statement of Functional Expenses (Summarized by Program Totals) – presents the expenses of the organization by function (i.e., which program or supporting service was served)

Frequency of Preparation:

The accountant should prepare a set of quarterly financial reports for distribution to the CAE. The reports should include: a balance sheet and a statement of income and expenses for each department (operating, project); a consolidated balance sheet and consolidated income and expense report which shows all departments combined; a budget-to-actual report for all accounts included in the annual operating budget; a list of deferred and receivable funds, and a cash flow projection. In addition, the reports (December, March, June, September) will be submitted to the full board for their review and acceptance at the following board meeting.

Year-End Report/Audit:

At fiscal year-end, year-end financial statements should be prepared summarizing the total income and expense activity for the year and the financial position (balance sheet) at the end of the year.

If the organization receives more than \$1,000,000 in contributions, is required by a funder, or if the board requests, an audit should be conducted to ensure accuracy in accounting functions and utility of financial statements.

Proposals for an independent auditor to conduct the annual review will be accepted from September 1 to October 15. In alignment with CDA policy, a minimum of three proposals will be evaluated. The audit process will commence on or around April 1 each year, with auditors being re-sourced every three years.

In accordance with Uniform Guidance (2CFR Part 200) if the organization meets the threshold of \$750,000 in federal funds, it will proceed to have a single audit.

Budgeting Process

The CDA budget is prepared annually. The budget is prepared by the CAE in conjunction with the accountant. The budget is to be approved by the Board of Directors prior to January 1st of each year. The budget is revised during the year only if approved by the Board of Directors.

The accountant will prepare worksheets for the managers including staff allocations, development projections by funder and department, and P&Ls by department.

Net Asset Classifications

- All income received by CDA is classified as "unrestricted" or "without donor restrictions," except for grants and other awards received from government agencies or other grantors which are restricted as to their purpose and are classified as "with donor restrictions."
- Grants with restrictions – either time or programmatic – are recorded as Revenue with Donor Restrictions. These grants are released from restriction when the funding restrictions are met. The entry for this recognition would include a debit to "With Donor Restrictions – Release from Restricted" and a credit to "Without Donor Restrictions – Release from Restricted"

Insurance Coverage

Insurance coverage needs to be reviewed annually to ensure that CDA maintains adequate property, liability, and employee insurance.

- The CAE and the insurance broker shall review the insurance policy limits on property and content based on current value and new capital purchases upon policy renewal
- The CAE will report to the insurance broker any purchase of equipment or property which could surpass the limits of current insurance coverage
- The CAE will meet with the insurance broker to discuss Director and Officer insurance and general liability insurance coverage at a minimum of one time per year
- The CAE will prepare a status report on all insurance coverage levels and premium expenses at a minimum of one time per year. This information will be presented to the Board of Directors.
- Employee insurance coverages need to be reviewed annually. The CAE will work with the insurance broker to identify various insurance options to present to Board of Directors.
- The CAE will work with an insurance claims agent on Workmen's Comp claim rates and classification of employees

Fiscal Policy Statements

- All cash accounts owned by the CDA will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating
- All capital expenditures which exceed \$5000 will be capitalized on the books and records of CDA
- Employee paychecks and/or personal checks will not be cashed through the petty cash fund of CDA
- No salary advances will be made under any circumstances without prior approval from

the CAE

- No travel cash advances will be made except under special conditions and pre-approved by the CAE. Reimbursements will be paid upon full expense reporting using the official CDA form within the normal disbursement schedule
- Any item whose value exceeds \$50.00 received via donation will be recorded in the books and records of CDA
- Fiscal Management personnel are required to take an annual vacation, which will not interfere with fiscal procedures. Variances to this policy shall be made in exceptional circumstances, with written permission from the Chair of the Board.
- All in-kind goods or services that exceeds \$50.00 shall be recorded in the books and records of the CDA
- It is the policy of the CDA to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred
- It is the policy of CDA to establish pay rates which equal or surpass the federal minimum wage
- The CAE is the authorized signer of all CDA bank accounts
- Bank statements will be reconciled monthly to account for any outstanding or lost checks
- Expense reports will be maintained which will disclose the nature of expenses, and the dates incurred
- Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each fiscal year
- The services of a Certified Public Accountant will be engaged to prepare a formal financial audit for the CDA fiscal year end
- Correction fluid should never be used in preparing timesheets or any accounting documents

Residential Collaboration Account Details

Purpose of the Account the “Residential Collaboration Account” is established to facilitate and manage funds designated for collaborative initiatives aimed at improving residential services and support within our community. This account aims to enhance cooperation among stakeholders and maximize resource utilization.

Account Structure

1. Account Type: The Residential Collaboration Account shall be a separate, interest-bearing account managed by the organization.
2. Signatories: The account shall require the signatures of the Chair and Secretary of the Resident Advisory Council on Housing (RACH).

Funding Sources

1. Contributions: Funds may be generated from donations, grants, and fundraising activities specifically designated for collaborative residential initiatives.

2. Allocation of Funds: All contributions shall be documented and allocated based on approved collaborative projects, with an emphasis on transparency and accountability.

Usage of Funds

1. Eligible Expenses: The Resident Collaboration Director will be provided with a credit card with a \$4,000/month limit used for the following:
 - o Project development and implementation costs
 - o Training and capacity-building initiatives for staff and partners
 - o Materials and resources necessary for collaborative efforts
 - o Marketing and outreach related to collaborative initiatives
2. Approval Process: All expenditures must be pre-approved by the Chair and Secretary of the Resident Advisory Council on Housing (RACH).

Financial Reporting

1. Record-Keeping: Accurate records of all transactions must be maintained, including receipts and invoices for expenditures.
2. Reporting: The accountant will provide quarterly reports to the board detailing account activity, including deposits, expenditures, and remaining balance.

Account Oversight

1. Annual Review: The Residential Collaboration Account shall be reviewed annually as part of the organization's overall financial audit process to ensure compliance with financial policies and regulations.
2. Adjustments to Policies: Any changes to the account structure or funding guidelines must be approved by the board of directors and documented in the financial policies.

Cash Receipts

CDA receives all incoming mail. All checks received should be recorded on the cash receipts log maintained by the Operations Director, which states the department to which the income is attributed and stamped for deposit only. The Operations Director then scans a copy of the check and delivers the original check to the CAE. The CAE then deposits the funds into the business checking account and takes a photo of the deposit slip. All check copies should be filed digitally by the accountant according to the month received.

A deposit not forwarded or mailed to the bank should be stored in a lock box. No deposit should be locked in the file cabinet for more than one week. If the funds are mailed to the bank, the Operations Director should indicate the date mailed and received on the cash receipts log. The Operations Director should make a copy of each check mailed and file them in separate file folders. The organization maintains all cash deposits in FDIC-insured financial institutions to ensure the safety of its assets. Deposits are structured to remain within the limits of FDIC coverage whenever possible to minimize risk exposure. The CAE and accountant will regularly monitor account balances and, if necessary, adjust deposit amounts or bank relationships to

stay within FDIC insurance limits.

In instances where funds exceed FDIC limits due to operational requirements, the organization will consider alternative risk mitigation strategies, such as sweep accounts, additional insured accounts, or other secure investment options, as deemed appropriate by the CAE and Board Chair.

Timeliness of Bank Deposits

It is the policy of CDA that bank deposits be made twice per week, unless the total amount received for deposit is more than \$5,000. In no event shall deposits be made less frequently than weekly.

Gift Card Policy

Resident Participation in Focus Group Engagement Work

Purpose:

The purpose of this policy is to outline the guidelines for providing gift cards to residents who participate in focus group engagement work conducted by the Community Development Alliance. This policy aims to ensure transparency, fairness, and accountability in the distribution and use of gift cards.

Policy Statement:

The Community Development Alliance recognizes the value and importance of resident participation in focus group engagement work, which helps to improve community initiatives and program effectiveness. To acknowledge and appreciate the valuable insights of residents, gift cards will be provided as an incentive for sharing their expertise and lived experience, subject to the guidelines established in this policy.

Guidelines:

1. Eligibility:

- a. All residents who actively participate in focus group engagement work conducted by the CDA are eligible to receive a gift card.
- b. CDA intends to host 32 engagements
- c. First come basis

2. Gift Card Amount:

- a. The value of the gift card will be determined based on the duration and intensity of the focus group activity.
- b. The amount should reflect fair and reasonable compensation for the residents' time and effort.
- c. The value on time is intended for 1 hour to be compensated at \$25 and 2-3 hours \$50 plus. No individual resident will receive no more than \$250.

3. Documentation:

- a. Each resident who receives a gift card must complete and sign a participation form, which includes their contact information and a declaration of their attendance and involvement in the focus group.
- b. The participation form (i.e. sign in sheet or registration) should be retained by the CDA as proof of participation together with receipt of gift card, copy of physical or electronic receipt.

4. Distribution:

- a. Gift cards will be distributed to residents upon completion of the focus group engagement work.
- b. Distribution of gift cards should be prompt, preferably on the same day or as soon as possible after the activity.
- c. The Resident Collaboration Director is the designated staff member of the CDA that oversees the distribution and maintains an accurate record.

5. Transparency and Accountability:

- a. The CDA will maintain detailed records of the value, purpose, and distribution of gift cards issued.
- b. An internal audit may be conducted periodically to ensure compliance with this policy.
- c. Any discrepancies or issues regarding the distribution of gift cards should be immediately reported to the appropriate authorities within the CDA.

6. Restrictions:

- a. Gift cards provided by the CDA are intended for personal use only and should not be sold, traded, or transferred to others.
- b. Gift cards cannot be exchanged for cash.
- c. The CDA reserves the right to withhold or revoke gift cards if it is found that a resident provided false information or did not actively participate in the focus group.

7. Review and Revision

- This gift card policy will be reviewed semi-annually or as deemed necessary by the CDA. Any revisions or amendments to this policy must be approved by the relevant authorities within the organization.

Cash Flow:

CDA's goal is to maintain a 6-month operating reserve. CDA is to always maintain a minimum of ten percent (10%) of the operating budget between its operating and savings bank accounts. If balances fall below that amount the Chair and Vice Chair should be notified immediately.

Bank Reconciliations:

- The Operations Director will download the bank statements on a monthly basis. The reviewed bank statement should then be forwarded to the accountant (an individual without check signing rights) to reconcile the bank accounts using the approved reconciliation form.
- The accountant should reconcile each account promptly upon download of the bank statements. All accounts will be recorded no later than 14 days after receipt of the monthly bank statements.
- In the event it is not possible to reconcile the bank statements within this period of time, the Chief Alliance Executive should be notified by a written memo from the accountant within one week's time.
- From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Examples of other credits include returned products and adjustments for billing errors. All credits shall be processed by an employee who is independent of the cash receipt's function. In addition, the Operations Director should authorize all credits.

When reconciling the bank accounts, the following items should be included in the procedures:

- A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal
- A comparison of inter-organization bank transfers is to be certain that both sides of the transactions have been recorded in the books
- An investigation of items rejected by the bank, i.e., returned checks or deposits
- A comparison of wire transfers dates received with dates sent
- A comparison of canceled checks with the disbursement journal to check number, payee, and amount
- An accounting for the sequence of checks both from month to month and within a month
- An examination of canceled checks for authorized signatures, irregular endorsements, and alterations
- A review and proper mutilation of void check
- Investigate and write off checks which have been outstanding for more than six months
- Completed bank reconciliations should be reviewed and dated by the reviewer

Fundraising Policy

Policy Statements

1. Ethical Standards

- All fundraising activities will be conducted in accordance with the Association of Fundraising Professionals (AFP) Code of Ethical Standards

2. Gift Acceptance

- The organization will accept donations that align with its mission and values.

Gifts that may compromise the organization's integrity or independence will be declined

3. Donor Privacy

- Donor information will be kept confidential and will not be shared without the donor's consent. The organization will comply with all relevant privacy laws and regulations

4. Transparency and Accountability

- The organization will provide clear and accurate information about its fundraising activities and financial status. Regular reports will be made available to donors and stakeholders

5. Conflict of Interest

- All individuals involved in fundraising must disclose any potential conflicts of interest and recuse themselves from decisions where a conflict exists

6. Use of Funds

- Donations will be used for the purposes specified by the donor. If no specific purpose is indicated, funds will be used for the organization's general operations

7. Acknowledgment and Recognition

- Donors will be promptly acknowledged and thanked for their contributions. The Operations Director will send donation receipt to recognize donors in a manner consistent with their wishes and the organization's policies. The donation receipt shall state that no goods or services were provided for the donation and the date that it was received. For end of year donations, the receipt date should be listed as the postmark date.

8. Compliance with Laws

- The organization will comply with all applicable federal, state, and local laws and regulations related to fundraising

Procedures

1. Solicitation of Donations

- All fundraising solicitations must be truthful and accurately describe the organization's activities and the intended use of funds

2. Processing Donations

- Donations will be processed promptly, and receipts will be issued in accordance with IRS guidelines

3. Record Keeping

- Accurate records of all donations will be maintained, including donor information, gift amounts, and the purpose of the donation

4. Review and Approval

- The fundraising policy will be reviewed annually by the board of directors to ensure it remains current and effective
- This policy has been reviewed and approved by the appropriate organizational authority and will become effective on the specified date.

Grant Application and Receipts Details

Purpose The Grant Application and Receipts Details section outlines the procedures for applying for grants, managing grant funds, and documenting receipts to ensure compliance with funding requirements and organizational transparency.

Grant Application Process

1. **Eligibility and Prioritization:** The organization will regularly assess available grants and prioritize those that align with our mission and strategic goals
2. **Application Team:** A designated team, including the CAE and relevant staff, will oversee the grant application process
3. **Documentation:** All applications must include:
 - A clear description of the project or program
 - A detailed budget outlining projected expenses
 - Evidence of community need and organizational capacity
4. **Approval:** Grant applications must be reviewed and approved by the CAE and the board of directors before submission

Receiving Grant Funds

1. **Account Management:** All grant funds must be deposited into designated accounts specifically set up for each grant, ensuring clear tracking and reporting
2. **Fund Allocation:** Grant funds shall be allocated according to the approved budget submitted with the grant application. Any deviations must receive prior approval from the grantor

Documentation and Receipts

1. **Receipt Management:** All expenses related to grant-funded activities must be documented with original receipts or invoices. Digital copies may be maintained for record-keeping
2. **Expense Tracking:** A detailed ledger shall be maintained to track all grant expenditures, including dates, amounts, and descriptions of services or goods received

Reporting Requirements

1. **Progress Reports:** The organization will prepare and submit regular progress reports to grantors as specified in the grant agreement, detailing project milestones and financial status.
2. **Final Reports:** A comprehensive final report, including an accounting of expenditures and outcomes achieved, will be submitted to the grantor within the timeline outlined in the grant agreement

Compliance and Audit

1. **Grant Compliance:** The organization will adhere to all terms and conditions set forth by

the grantor, including financial management and reporting standards

2. **Annual Audit:** Grant-related financial activities will be included in the organization's annual audit, ensuring transparency and accountability

Policy Review: This policy will be reviewed annually and updated as needed to reflect changes in funding practices or organizational needs. Any amendments must be approved by the board of directors.

Accounts Receivable Write-Off Authorization Procedures

It is the policy of CDA to ensure that all available means of collecting accounts receivable have been exhausted before write-off procedures are initiated. If attempts to collect have been made and after 12 months the receivable is still outstanding, the receivable may be written off. Write-offs are initiated by the staff associated with the amount to be written off, in conjunction with the account. If an account receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

Amount:	Authorized in writing by:
○ Less than \$1,500	→ Operations Director
○ \$1,500 or more	→ Chief Alliance Executive

Once a write-off has been processed, appropriate staff associated with the write-off are to be advised to ensure that further credit is not granted and to update the main list of bad accounts.

If write-off procedures have been initiated, the following accounting treatment applies:

- Current year invoices that are written off will either be charged against an appropriate revenue or revenue adjustment account or against the original account credited
- Invoices written off that are dated prior to the current year will be treated as bad debt

Reserve for Uncollectible Accounts

It is the policy of CDA to maintain a reserve for uncollectible accounts receivable. At the end of each fiscal year, the allowance for doubtful accounts is adjusted based on the following factors:

- An analysis of outstanding, aged accounts receivable
- Historical collection and bad debt experience
- Evaluations of specific accounts based on discussions with the department that originated the sale resulting in the receivable.

Year-end adjustments to the reserve for uncollectible accounts shall be performed only with authorization from the CAE.

This reserve account is used in the following year to write off those items that are deemed uncollectible from the prior year after further collection efforts have been abandoned, as

described earlier.

Petty Cash Fund

CDA may operate a petty cash fund. In the event a petty cash fund is created:

- The petty cash fund should never exceed \$100.00
- The Operations Director is custodian of the petty cash fund
- A single disbursement from petty cash shall never exceed \$25.00
- The petty cash fund shall be operated on an impress basis. This means that when it is time to replenish the petty cash fund, the Operations Director shall total out the expenses made and identify those expenses by general ledger account number. When the request is submitted for payment, it should indicate the total amount needed to bring the fund back up to \$100.00. Also, the check request should break down the various expense accounts being charged and the amount charged to each
- When a request for petty cash reimbursement is made to the Operations Director, the item will be listed on the Petty Cash Fund Reconciliation Sheet. A description of the item charged should be recorded together with the amount. A vendor receipt must be received by the accountant/Operations Director for the amount of the request for the request to be approved
- The recipient of the petty cash funds must sign the sheet to indicate receipt of the funds. The paid receipt should be attached to the sheet. All paid information should remain in the locked petty cash box until it is time to replenish the fund. At that time, the Petty Cash Fund Reconciliation Sheet and associated receipts are attached to the check request voucher

The petty cash box is to always be locked when the Operations Director is not disbursing or replenishing the fund. The locked petty case box is to be kept in the locked file cabinets in the CDA offices.

- At least once annually, the CAE should conduct a surprise review of the fund. When this is done, they should count the total monies on hand and the total amount of receipts in the petty cash box, while the Operations Director is in attendance
- The two amounts should equal exactly \$100.00. Any discrepancies should be discussed and resolved immediately
- It is a policy of CDA not to cash checks of any kind through the petty cash fund
- The CDA postage meter (if used) is not to be used for personal mailings under any circumstances. Staff may use the UPS service provided they indicate that the mailing is personal and reimburse CDA at the time the appropriate invoice is paid

Cash Disbursements

Frequency of Processing

Checks are processed weekly unless there are intervening holidays. Invoices submitted to Accounting by Tuesday will get processed & paid by Friday the same week. Supervisors must return approved and signed invoices to Accounts Payable in Accounting no later than 5 p.m. on Wednesday to include them within the same week's check-run. Checks can be prepared manually within one day, but this should be limited to emergency situations.

Check Preparation

The CAE determines which invoices are to be paid. To determine which approved invoices or expense reimbursements should be paid, the CAE reviews the accounts payable aging report, monthly cash flow projections, and an updated list of current receivables. In the event checks are needed for cash advances, the CAE must approve the check. To prepare checks, the accountant posts the expenses debiting the appropriate department and then prints the checks. No checks may be made payable to "Cash."

Documentation

No checks are issued without a W 9 on file from the vendor, an authorized Purchase Order or Approval notification, Expense Reimbursement Form or Check Request Form and supporting documentation. The following guidelines apply for documentation:

- For vendors, an invoice must be matched with an approved Purchase Order (and packing slip when available) on which the vendor's name clearly appears, along with a description of the item(s) purchased and an explanation for why these items were purchased, if the relationship between the items and CDA's programs is not readily apparent
- For subscriptions, a copy of the subscription card or renewal notice
- For out-of-town travel expenses, receipts for lodging, airfare, and ground transportation—itineraries for the same are not adequate documentation
- For local travel expenses, a mileage log, parking receipts, and bridge toll receipts
- For travel advance checks, an Expense Pre-Approval form with the reason for the advance, and for conferences, a copy of the registration form or program announcement.
- All expenses require appropriate approval as outlined in the "Purchases and Accounts Payable" section; all non-recurring expenses require pre-approval
- For all the above, original documents are required, photocopied materials are not acceptable documentation except on a case-by-case basis
- Once prepared, checks are not to be held; only checks expected to be disbursed are selected and prepared

Check Signature

CDA endeavors to have all checks signed by at least one person other than the person who prepared the check. In no case is a check to be prepared and solely signed by the same person without a second person's approval nor may a person be the sole signatory on a check to

himself or herself. When presented for signature, supporting documents should be attached for the signer's review.

Only the CAE and Board Chair and Vice Chair are authorized to sign checks. The CAE is the usual check signer. In absence of the above authorized staff signers, the Board Chair may sign.

The CAE can sign checks **up to** \$50,000. Checks or ACH bill pays above \$50,000 require signature of CAE and either the chair or vice-chair.

Invoice Cancellation

After payment, all invoices, vouchers, and other supporting documents are cancelled with a PA ID stamp and/or the payment stub or documentation is attached the supporting documents.

Document Retention and Destruction Policy

Accounts payable ledgers and schedules	10 years
Accounts receivable ledgers and schedules	10 years
Audit reports of accountants	Permanently
Bank statements	3 years
Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	Permanently
Cash books	Permanently
Checks (canceled, with exception below)	10 years
Checks (canceled, for important payments, i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	Permanently
Contracts and leases (expired)	10 years
Contracts and leases still in effect	Permanently
Correspondence, general	2 years
Correspondence (legal and important matters)	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	3 years
Employee personnel records (after termination)	7 years
Employment applications	3 years
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)	10 years
Financial statements (end-of-year)	Permanently
General ledgers and end-of-year statements	Permanently
Insurance policies (expired)	3 years

Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal reports, miscellaneous	3 years
Inventories of products, materials, supplies	10 years
Invoices to customers	10 years
Invoices from vendors	10 years
Journals	Permanently
Minute books of Board of Directors, including bylaws and Articles of Incorporation	Permanently
Payroll records and summaries, including payments to pensioners	10 years
Purchase orders	3 years
Sales records	10 years
Scrap and salvage records	10 years
Subsidiary ledgers	10 years
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently
Time sheets and cards	10 years
Voucher register and schedules	10 years

Purchases

The Operations Director reviews and approves all contracts for goods and services **up to** \$1,000 in accordance with the budget or CAE. The CAE reviews and approves purchases and expenditures of goods and services that **will exceed** \$1,000 and up to \$50,000. Any purchases over \$50,000 require express board approval.

All purchases should have charge codes and be pre-approved by the CAE. If staff make purchases and pay out of their own pocket, they will be required to get approval before being reimbursed. Purchases of more than \$1500 require the solicitation of three estimates.

Credit Card Purchases:

Only the identified and as previously outlined parties may carry a credit card or check card to conduct duties on behalf of CDA. In every case of credit card usage, the individual charging a CDA account will be held personally responsible if the charge is deemed personal or unauthorized.

Authorized uses of the credit card by the Operations Director include:

- Airline or rail tickets (at coach class or lower rates) for properly authorized business trips. The account code will help reconcile the costs of travel with the proper CDA program to be charged.

- Lodging and meal charges do not exceed the authorized reimbursement rate for persons traveling on official CDA business
 - Alcohol is not reimbursable as a per diem expense.
- Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips.
- Properly authorized expenditures for which a credit card is the only allowed method of payment (such as monthly internet access)
- Receipts should be compiled and submitted with an expense report on a weekly basis
- Office supplies

Authorized uses of the credit card by the Chief Alliance Executive include:

- Purchases related to contracting expenses.
- Receipts should be compiled and submitted with an expense report on a weekly basis

Authorized uses of the credit card by the Resident Collaboration Director include:

- Gift cards
- Event materials
- Receipts should be compiled and submitted with an expense report on a weekly basis
- Unauthorized use of the credit and/or debit card includes:
 - Personal or non-business expenditures of any kind
 - Expenditures which have not been properly authorized
 - Meals, entertainment, gifts, or other expenditures which are prohibited
 - Unauthorized purchases
 - Late fees or penalties

Credit Limit

Each organization-issued credit card will have a pre-established spending limit based on the role of the cardholder. Spending limits are set by the CAE and may be reviewed periodically.

Receipt Documentation

Cardholders must provide detailed receipts for all transactions and submit them within five business days of the transaction. All receipts must include:

- A description of the item(s) or service(s) purchased
- The business purpose of the expense
- The date, vendor, and amount of the transaction

Monthly Reconciliation

The accounting department will reconcile all credit card statements monthly. Cardholders are responsible for ensuring their charges are accurate and submitted in a timely manner. Any

unapproved charges or missing documentation may result in suspension of credit card privileges.

Audit and Review

Credit card usage and statements are subject to review by the CAE, Operations Director, accountant, and/or an external auditor to ensure compliance with this policy.

Termination of Credit Card Privileges

The organization reserves the right to terminate credit card privileges for any cardholder at any time. Upon separation from the organization or if the cardholder no longer requires a credit card, the card must be returned, and all outstanding charges reconciled.

Acknowledgment

All employees issued a credit card must sign an acknowledgment form agreeing to the terms outlined in this policy and accepting responsibility for compliance.

CDA budget and/or policies

Federal, state, or local laws or regulations

Proper Documentation for all Purchases, including Debit/Credit Card Purchases:

- Every instance of credit card or other purchase use must be documented with travel authorizations, receipts, individuals paid for, nature of business, etc. before the expense will be considered authorized and will be approved for reimbursement. See details below:
 - Lodging – should be pre-booked by the Operations Director. Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided
 - Meals - Provide a receipt showing separately the cost for food/beverage and gratuities and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure.
 - Other Expenditures - A receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose for each expenditure. Travel booked through Operations Director. Except travel during the conference (e.g., ride share) can be reimbursed for up to \$50/day). Mileage for business purposes outside of the city lines is included.

The Operations Director will double-check all reimbursement requests against receipts:

Capital Expenditures:

For all major expenditures, such as computers, furniture, audit services, printing services, etc.

three bids must be obtained before a purchasing decision is made. If the annual amount exceeds \$50,000, a formal or informal bidding process and review will be conducted. All bids, including phone quotes, must be recorded, and kept on file.

Any single or group of items totaling \$5,000 or more should be capitalized into a fixed asset account. Any item or items worth less than \$5,000 should be recorded in the appropriate expense account. All items with a life span of less than one year go to the appropriate expense account.

Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets in accordance with funding agency requirements.

On an annual basis, a physical inventory is taken by Operations Director and is reconciled by the accountant to the manual records. These manual records include a description of the equipment's serial number, date of purchase, and cost/fair market value.

Contracts:

- Contracts for purchasing products or services, like a purchase order, should be created and maintained for the file whenever appropriate. All contracts that exceed \$1,000 over the course of the year should be approved by the CAE, and all contracts exceeding \$50,000 per year should be approved by the Board.

Procurement:

1. In securing vendors, the CAE will use their best efforts to utilize vendors that are reflective of the neighborhoods served by CDA.
2. The goal of expenditures allocated to organizations owned or run by people of color is 50%.
3. The CAE will submit an annual report of contracts issued and percentage of contracts issued to businesses and organizations owned or operated by people of color, women, etc.
4. The CAE maintains a list of potential vendors consistent with the established policy.

The Community Development Alliance (CDA) is an affiliation of community development funders and practitioners with a vision that every Milwaukeean and their neighborhood is thriving. CDA provides great collective action service to Milwaukee's community development funders in affordable housing. Among CDA's values are a commitment to racial equity in both the services it provides, and the services it contracts for. CDA has developed the following procurement policy as a commitment to its values of racial equity and great service.

Equity Goal for Contracting

Racial Equity is when outcomes can no longer be determined by race. In contracting, equity

means that contracting results can no longer be determined by race. When equity is achieved in contracting, the percent of expenditures of an organization with firms of color should closely match the population of color in the area of organizational operations. Consequently, the goal for expenditures of CDA placed with firms or organizations of color is 50%. In securing vendors for all expenditures, the CAE use their best efforts to utilize vendors that are reflective of the neighborhoods served by CDA and its partners by directly reaching out to known service providers in the neighborhoods served by CDA. All best efforts will be consistent with applicable anti-discrimination laws and regulations.

Non-Discrimination Policy

All vendors/contractors who are the recipients of CDA funds, or who propose to perform any work or furnish any goods under agreements with CDA shall agree to these important principles:

- Vendors/Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation, or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
- Vendors/contractors agree to post in conspicuous places available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause. Notices, advertisements, and solicitations placed in accordance with Federal law, rule or regulation shall be deemed sufficient for meeting the intent of this section.

Annual Report

The CAE will submit to the Funder's Council an annual report of contracts issued, and the percentage of contracts issued to businesses that are owned by people of color, or organizations run by people of color.

Payroll

Hiring

The CAE approves all new hire offer letters and the Operations Director helps the new employee complete all necessary paperwork for payroll, regulatory compliance, and benefits. The accountant is informed of any new hire by receipt of the Employment Information Form, W -4 and I-9. The accountant then adds the employee to the payroll, arranges for payroll taxes, etc.

W -4 and I-9

A new employee must submit forms W -4 and I-9 before starting work. If the employee claims to be exempt or to have fourteen or more exemptions, a copy of the W -4 is sent to the Internal

Revenue Service in accordance with tax laws. Form W -4 should be completed whenever a change in exemption status is made.

Payroll Additions, Deletions, and Changes

An Employment Information Form or memo signed by the CAE is required before any names can be added or deleted from the payroll or when wages or salary are changed.

Pay Dates

CDA has semi-monthly pay periods which end on the 15th and last day of the month. Checks are distributed four days after the end of the pay period, unless they fall on a weekend, when checks are distributed the Friday before.

Payroll Administration

Personnel: PEO is responsible for maintaining personnel files of staff persons.

Each personnel file should contain the following information, at a minimum:

- Employment application and/or resume
- A record of background investigation
- Form W -4 Employee Federal W ithholding Certificate
- State W ithholding Certificate
- Form I-9 Employment Eligibility Verification
- Copy of driver's license
- Copy of Social Security card issued by the Social Security Administration
- Starting date and scheduled hours
- Job title and starting salary
- Authorization for direct deposit of paycheck, with a voided check or deposit slip
- Termination data, when applicable

All personnel records are kept locked in a limited access digital file. Access to these files other than by the CAE or the auditor should be requested in writing to the CAE.

For employees without a current, valid driver's license, acceptable alternative documents shall include:

- U.S. Passport
- Certificate of U.S. Citizenship (INS Form N-560 or N-561)
- Voter's registration card
- U.S. Military card
- ID card issued by a federal, state, or local government, provided it contains a photo
- School record or report card (for persons under age 18 only)

For employees without a Social Security card, acceptable alternative documents shall include:

- U.S. Passport
- Certificate of U.S. Citizenship (INS Form N-560 or N-561)
- Original or certified copy of a birth certificate issued by a state, county, or municipal authority
- Certificate of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-5. U.S. Citizen ID Card (INS Form I-197)
- Native American tribal document
- ID Card for use of Resident Citizen in the United States (INS Form I-179)

Each employee payroll file shall also indicate whether the employee is exempt or nonexempt from the provisions of the Fair Labor Standards Act. New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the CAE. The CAE payroll changes are determined by the board of directors. Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee. Documentation of all changes in payroll data shall be maintained in each employee's personnel file.

Pay Upon Termination

An employee who terminates receives their final paycheck at the close of business the same day as termination. If the terminating employee is not at work, they can pick up the check between the hours of 9:00 am and 5:00 pm. Monday through Friday in the office, or have it mailed to another location upon written request.

Withholding

Other than the standard withholding of Federal and State income tax, social security (F.I.C.A.) and disability insurance (S.D.I.), all withholdings, for example for commuter checks or benefits, must be authorized in writing by the employee. The only exceptions are garnishments as ordered by appropriate government agencies and any employee share of medical insurance premiums, as described in the Employee Manual. The payroll service is responsible for timely deposits of payroll taxes to avoid incurring penalties.

Tax Reports

The PEO will see that all required Federal, State, County, and City reports are filed on time with the proper governmental agency.

Quarterly and Annual Payroll Reports/W -2's/1099's

Quarterly Federal and State payroll reports (Forms 941 and DE3) are prepared and filed by the Payroll Tax Management (PTM) in conjunction with the payroll service. Annual payroll reports and W -2's are prepared by the payroll service.

The W -2 statements are issued to the employees prior to January 31st of the following year for the prior calendar year.

Exempt Organization Returns

The annual Return of Organization Exempt from Income Tax must be filed with both the Internal Revenue Service and the State Regulatory Agency. The Internal Revenue Service uses Form 990. Forms are prepared by the auditor from the information in the financial statements.

Payroll Preparation and Timekeeping:

- The CAE should review the payroll summary page of the payroll service report for inappropriate payees or unusual hours.
- Paychecks should be distributed by the PEO via ACH on the designated day and one week after the end of the pay period according to a prearranged schedule distributed by the accountant/Operations Director. If a paycheck is picked up by a designated person other than the staff person, a memo should be received in writing from the staff person and proper identification should be requested from the party picking up the paycheck.
- As an employee benefit, CDA offers direct deposit through the employee's own financial institution. Through direct deposit, payroll is deposited as cash into the employee's account on payday.

Board Conflict of Interest Policy

Objective

Effective non-profit governance depends on deliberate, thoughtful, and fair decision making by Board members. The ability to make good decisions is sometimes affected by other interests - personal or professional - of individual Board and committee members. One cannot eliminate conflicts of interest - they are a regular part of organizational and personal life. The objective of this policy is to permit CDA to manage potential conflicts of interest successfully when they do occur, regarding the Board.

Definition

A conflict of interest arises when a person able to influence a decision, whether by official vote or moral and/or intellectual persuasion, is liable to gain:

- Some personal advantage from the outcome of the decision in which they are involved, and/or some advantage for an organization with which the individual is directly involved
- A conflict of interest also arises when as individual Board or committee members outside duties, interests or obligations may or do differ fundamentally from their obligations as a member of the Board or working group of CDA.

Assumptions

- No Board member shall use their position, or the knowledge gained there from, in such a manner that a conflict between the interest of CDA or any of its affiliates and their interests

arises but is not disclosed

- When functioning as a CDA Board, each person has a duty to place the interest of CDA foremost in any dealings with CDA and has a continuing responsibility to comply with the requirements of this policy
- Board members are not eligible for employment or service contracts with CDA or its affiliates during their tenure. If a Board member wishes to apply for a permanent position at CDA, they must immediately withdraw from active participation on the Board. If the Board member is a successful candidate, they must resign from the Board upon accepting the position
- Any Board member who becomes aware of a potential conflict of interest with respect to any matter coming before the Board or working group shall make this potential conflict known immediately in any discussion relating to the matter
- Decisions taken by the Board or working groups, regarding the management of a conflict of interest, must not only be fair, but they must also be seen to be fair
- Any Board member may ask for a decision to be taken by secret ballot when dealing with a matter where there is a conflict of interest
- The official minutes of the meeting must record the potential conflict of interest and how it was avoided and/or dealt with
- When there is a failure to agree on whether a conflict of interest exists and/or how it is to be managed, the Chairperson (or if the potential conflict of interest involves them), the vice-chairperson may seek legal counsel

Procedure

When an actual, perceived, or potential conflict is identified by any person, the following action must be taken:

- The Board member identifies the actual, perceived, or potential conflict
- The Board member must fully disclose the conflict to the Chairperson and, where appropriate, to all Board members
- The Chairperson shall develop an appropriate response, including where necessary, disqualification from voting and discussion and any necessary remedial action. For example, if a previously undeclared conflict of interest may have affected a vote, it may be necessary to hold that vote again

When a potential conflict of interest is identified, the following options may be considered and combined as appropriate:

- The Board member with the conflict should not be involved in any aspect of the decision-making process
- They may be present and/or participate in discussions but refrain from voting
- They will be absent from any discussions in connection with the matter in question
- They may participate in initial discussions and then be asked to leave for further discussions before the vote
- They may vote or be present for the vote, but the vote will be done by confidential ballot

- They may participate fully
- The Board or working group must agree in the majority on the option or combination of options to be taken in any given conflict of interest situation

Common Sense Provision:

The application of any part of this policy shall rely heavily on the common sense of the group as a whole. Conflict of interest circumstances vary and the judgment and flexibility of the Board or working group must be preserved

Examples

Some examples of situations which may indicate a conflict of interest are:

- Where a Board member can influence the creation of employment or a service contract and then becomes a candidate for such a position or contract
- Where a member of the Board influences the selection of a supplier of goods and/or services, and the member has an ownership interest in that supplier
- Where a Board member uses CDA name and resources for personal benefit
- Where a Board member could influence the giving of a grant, funds or project approval which would benefit themselves or an organization they are associated with as staff or volunteers

Whistleblower Policy

General

- Code of Ethics and Conduct (“Code”) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of CDA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations
- Reporting Responsibility: It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy

No Retaliation

No director, officer, or employee who in good faith reports a violation of the Code should suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within CDA prior to seeking resolution outside of CDA.

Reporting Violations

The Code addresses CDA’s open-door policy and suggests that employees share their

questions, concerns, suggestions, or complaints with someone who can address them properly. All staff are required to report suspected violations of the Code of Conduct to the CAE. If the complaint is regarding the CAE specifically, the complainant is to submit their concerns with the Chair of the Board. For suspected fraud, or when you are not satisfied or uncomfortable with following CDA's open-door policy, individuals should contact the CAE.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The CAE or Board Chair will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Code of Conduct

The recent state of business scandals has focused attention on the importance of well-developed and communicated code of conduct in promoting a culture of honesty and ethical behavior and deterring unethical business activity. To be effective, a code of conduct must be well communicated to, and understood by, those expected to adhere to it. The code of conduct should be presented to CDA personnel and conduct periodic training sessions to ensure that they remain aware of the code and understand its implications for their behavior.

CDA is committed to the highest possible ethical standards, and we encourage everyone associated with CDA to commit to acting in the best interest of the organization and its mission.

Our mission demands that we, Board members, staff, and volunteers, as stewards of our mission, uphold public trust and act in an ethical manner in all that we do in the name of CDA. These ethical values include integrity, openness, honesty, accountability, fairness, respect, and responsibility. These values are the basis of our Code of Conduct and commitment to act in a manner befitting CDA and its mission.

As a public charity, we rely on the public for funding and volunteer support, which is critical to the success of our mission. The public trusts us to conduct our stated mission and to act in the best interest of CDA. If we abuse public trust, our ability to fulfill our mission is severely weakened. Therefore, it is critical that we operate in a manner that is above reproach in all aspects, including governance, fundraising, mission operations, legal matters, and human resources.

As a public charity we are committed to:

- Acting responsibly and with integrity
- Following not just the letter of the law, but the spirit of the law as well
- Promoting financial accountability, transparency, and best governance practices
- Respecting the wide variety of people who support our mission through donations of their time, talent, and money
- Being responsible stewards of CDA, its mission, reputation, and resources
- Being open and honest in all our dealings with both internal and external audiences

This Code of Conduct applies to all staff members, the Board of Directors, and volunteers.

Accountability and Responsibility

All staff, Board members, and volunteers will:

- Be open and honest with colleagues, stakeholders, volunteers, donors, and all others involved in CDA
- Abide by the by-laws and policies of the CDA
- Take responsibility for their actions, and care in their dealings as representatives of CDA
- Exercise best governance and accounting practices and procedures
- Use the resources of the CDA in a responsible and wise manner
- Promote financial transparency while working to fulfill the mission of the CDA

All who serve in a position of authority over CDA will:

- Place the CDA above other interests, financial or otherwise
- Act in the best interest of CDA
- Disclose any actual or perceived conflict of interest

Professional Excellence

All members of our staff, the Board, and all volunteers will:

- Act in a responsible, ethical manner that promotes openness, fairness, and integrity.
- Treat people with dignity and respect
- Work together to achieve our mission to the best of our ability

The COMMUNITY DEVELOPMENT ALLIANCE INC is committed to providing an inclusive and welcoming environment for all employees and applicants and are resolute in complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. We are an equal opportunity employer and make employment decisions based on merit, qualifications, and business needs. We do not discriminate on the basis of race, color, religion, sex (including pregnancy, childbirth, or related medical conditions), sexual orientation, gender identity or expression, national origin, age, disability, genetic information, marital status, veteran status, AIDS/HIV status, handicap or disability, arrest/conviction record, marital status, military service, parental status, military

discharge status, student status, or source of income, use/nonuse of lawful products or any other characteristic protected by applicable law.